

76. When land shall be sold for its tax and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed as to the land bid off by the State, in the same manner as the sheriff might.

77. When any person shall sell his real property, and shall have no estate within reach of the sheriff to satisfy the taxes due from him on any subject of taxation, the real property shall be bound for all such taxes. Real estate bound.

78. Every conveyance made by any deceased person, with the fraudulent intent to evade the collection of any taxes by this act imposed, shall as against the State be void, and the taxes shall be chargeable at the suit of the State of North Carolina on the property conveyed, in the hands of vendees and assignees. Conveyance to avoid taxes, void.

79. If the sheriff or other person shall discover that any land has not been assessed, he shall make it known to the county court; whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided; and the court shall ascertain the amount of tax which within the ten preceding years the land has been liable for, but not paid; and the sheriff shall be ordered forthwith to collect treble the amount with interest, of all such tax, by distress or otherwise. Lands not assessed.

80. It shall be the duty of the sheriffs to inform the attorney general and solicitors of the State, for the circuits and counties, concerning all omissions by tax-payers, done in their respective counties to defraud the State of its revenue; and the attorney general and solicitors of the State, for circuits and counties, upon information or good cause for suspicion, that any person has omitted to render his tax list, or has failed to render an accurate and fair list of all the property, estate and subjects on and for which he is liable to be taxed, shall file a bill in equity against the person so defaulting; and the answer of the defendant shall not be competent evidence against him in any criminal or penal prosecution whatever. And Sheriffs to inform Attorney General.